

across the country are seeking to reduce traffic congestion, improve air quality, and increase the safety of their neighborhoods, bicycles offer a wonderful alternative to driving for the more than 50% of the working population who commute 5 miles or less to work. The Federal Government should do its part to support these goals by providing transportation benefits to people who choose to commute in a healthy, environmental, and neighborhood-friendly fashion.

According to the Bureau of Transportation Statistics, bicycles are second only to cars as a preferred mode of transportation, demonstrating their potential for commuter use. Many Americans own one or more bicycles, but limit their use to recreational purposes.

This legislation is an important step in making the Federal Government a better partner for more livable communities.

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RECOGNIZING 75 YEARS OF COMMUNITY SERVICE BY THE ST. HELENA ROTARY CLUB

**HON. MIKE THOMPSON**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 28, 2001*

Mr. THOMPSON of California. Mr. Speaker, I rise today to recognize the St. Helena Rotary Club and its members as they celebrate the 75th Anniversary of this honorable organization.

Throughout its 75-year history, the St. Helena Rotary Club has served our community with distinction. Over the last decade, the Club has raised over one million dollars for philanthropic purposes in the Napa Valley.

As a native of St. Helena, I have seen firsthand the positive contributions the Club has made, especially to the youth of our community. Their annual Winter Ball has always been a fabulous event that is indispensable in benefiting local organizations like the St. Helena Boys and Girls Club and the St. Helena Public Schools' Foundation.

Along with 29,000 clubs in 161 countries, the St. Helena Rotary Club and its members have honored the Rotary promise to develop the opportunity for service, maintain high ethical standards, apply stewardship in personal, business and community life, and to advance understanding, goodwill and peace through fellowship and the ideal of service.

Mr. Speaker, I am honored to recognize the 75 years of immeasurable contributions the St. Helena Rotary Club has made to our community.

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ROY E. DISNEY CENTER FOR THE PERFORMING ARTS

**HON. HEATHER WILSON**

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 28, 2001*

Mrs. WILSON. Mr. Speaker, Disney is a name that promises a special kind of magic—real magic—to the children of every generation and every age around the world. Today,

the Disney Magic is finding a special home in New Mexico . . . the land of enchantment.

"It's not hard to make decisions when you know what your values are," Roy Disney says, and he put his values to work with his decision to provide substantial financial support to the National Hispanic Cultural Center in Albuquerque.

Groundbreaking ceremonies were held last week for the Roy E. Disney Center for the Performing Arts. The center will include a 700-seat proscenium theater, a 300-seat film and video theater, and a 150-seat black box theater. Edward Lujan, chairman of the National Hispanic Cultural Center, said Mr. Disney is being saluted not only for his personal financial support of the facility but for the assistance he gave in raising other funds.

With his generosity, Mr. Disney proves himself a worthy heir to the name made famous by his uncle, Walt Disney, and his father, Roy O. Disney. They would be proud to see their name on the marquee of this facility which celebrates the genius and dreams of Hispanic culture. The mission of the facility is not only to educate all Americans about the unique contributions of Hispanics to the American story, but to nurture the wide ranging talents emerging in the Hispanic community.

I'm proud, too, to stand with Mr. Disney in making this dream come alive. Several months ago, the House approved my request for \$1.5 million in federal funds for the Center.

Mr. Disney began his career working as an assistant film editor on the "Dragnet" TV series, and later was assistant film editor of two classic and Oscar-winning Disney films, "The Living Desert" and "The Vanishing Prairie."

As chairman of Disney's Feature Animation Division, Mr. Disney personally produced a new golden age of Disney features, including *The Little Mermaid* and *Beauty and the Beast*. But it was with *Fantasia 2000* that Mr. Disney fulfilled the long-deferred dream of his Uncle Walt and immortalized his own creative talent.

Mr. Disney's gift to the National Hispanic Cultural Center is truly a gift to the diverse community of New Mexico and a gift to the nation, and we thank him for it.

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INTRODUCTION OF A BILL TO ELIMINATE TAXES ON TIPS UP TO \$10,000

**HON. DUNCAN HUNTER**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 28, 2001*

Mr. HUNTER. Mr. Speaker, today I am introducing a bill that will benefit millions of Americans directly, substantially and quickly, including most notably single mothers and students. Furthermore, this legislation will lift some of the heavy burden of government off thousands of small businesses.

My bill is very simple. It calls a tip what it is: a gift. All tips given, not to exceed \$10,000 annually, would be tax free. This puts hundreds of dollars a month back where it belongs, with the individual who earned it.

Those who work in the service sector, who rely principally on tips to supplement their income, work in a system transacted largely in

cash. Accounting for small amounts of cash for income tax purposes is not only unworkable, it is unenforceable, even if a paperwork scheme could somehow be conceived. Small amounts of cash, received through hundreds and hundreds of transactions, and almost never while standing behind a cash register, should not be taxable. Washington bureaucrats lack an understanding as to just how impractical the present system is to all those who labor so hard for their tips. The system simply breaks down.

Tips cannot possibly be reported accurately, and law-abiding citizens who work for tips do not wish to be labeled cheaters by people who don't understand the realities of their work. It is time to change that. My bill caps the tax-free earnings of those who make waiting on tables a career in high-end restaurants and resorts, at \$10,000. But for the 95% of those in the service sector who receive tips, it's time to change the tax law covering income from tips.

Under current law, service employees who typically earn tips are assumed to have made at least 8 percent of their gross sales in tips. This tax is applied regardless of the actual level of the tip. Further, if the service personnel earns more than 8 percent in tips they are expected to report them accordingly. The end result for these employees, many of whose base salaries do not exceed minimum wage, is that they may have to pay taxes on income they didn't receive.

In addition, accounting for tips and gross sales is a burden on every restaurant, bar or other small business whose employees are regularly tipped. They are constantly under threat of an audit, where the IRS will hold their business responsible if the agency determines tip skimming to have occurred.

By putting in place a reasonable annual cap and strictly defining a tip, this tax relief bill is clearly focused on low- to middle-income households. According to the industries involved, most of the employees that will be helped are either students or single mothers. In addition, most of the employees are at the beginning of their careers.

Those in the service sector who rely on tips to supplement their income are a special breed of people. Those who work for tips see a direct relationship between effort and reward like few others. Night after night, day after day, weekend after weekend, the millions of bell hops, valet parking attendants, coat checkers, taxi drivers, hairdressers, bartenders, waiters and waitresses are on the job, working hard and providing vital services to people of every walk of life.

Let us give a break to those who labor so hard for their living. Let's show them for a change that the Federal Government is not so out of touch and understands the special needs of those at the beginning of their career. The time has come for government to get out of the way of our Nation's most prolific entrepreneurs, service personnel and their employers. I hope other Members will join with me in this common sense proposal that will help millions of hard working Americans.